

DIRECTOR'S OFFICE
DEPT. OF
TRANSPORTATION
BENJAMIN J. CAYETANO
GOVERNOR
JAN 15 1 22 PM '02



DIR 0066

GLENN M. OKIMOTO
Comptroller

MARY ALICE EVANS
Deputy Comptroller

**STATE OF HAWAII
DEPARTMENT OF ACCOUNTING
AND GENERAL SERVICES**

P.O. BOX 119
HONOLULU, HAWAII 96810-0119

JAN 11 2002

COMPTROLLER'S MEMORANDUM NO. 2002-04

TO: Heads of Departments and Agencies

ATTN: Fiscal Offices

SUBJECT: 2002 Standard Mileage Rate Announced by Internal Revenue Service (IRS)

The Internal Revenue Service has announced in Revenue Procedure 2001-54 the standard mileage rate to be used in computing the value of the business use of an automobile for 2002. The rate for 2002 has increased from 34.5 cents per mile to 36.5 cents per mile for mileage allowances paid on or after January 1, 2002.

Please forward this information to offices in your department responsible for computing the taxable portion of mileage reimbursements to your employees.

GLENN M. OKIMOTO
State Comptroller

JAN 11 2002